



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable William W. Allen
County Attorney
Lavaca County
Hallettsville, Texas

Dear Sir:

Opinion No. 9-3717

Re: May revenue from automobile
licenses to become due to
county for licenses in
March and April of 1942 be
included as "current funds"
for the year 1941.

We have your request for an opinion of this Department as to whether revenue from automobile licenses to become due to your county from the sale of said licenses in March and April of 1942 may be included and termed as "current funds" for the year 1941.

The expenditure of the funds received by the county from the sale of licenses is governed specifically by the terms of Article 6675a-10, Vernon's Annotated Civil Statutes, which provides in part:

"On Monday of each week each county tax collector shall deposit in the county depository of his county to the credit of the county road and bridge fund an amount equal to one hundred (100%) percent of net collections made hereunder during the preceding week until the amount so deposited for the current calendar year shall have reached a total sum of fifty thousand (\$50,000) dollars.

". . . None of the moneys so placed to the credit of the road and bridge fund of the county shall be used to pay the salary or compensation of any county

judge or county commissioner, but all said money shall be used for the construction and maintenance of lateral roads and such county under the supervision of the county engineer, if there be one, and if there is no such engineer, then the county commissioners' court shall have the authority to command the services of the division engineer of the State Highway Department for the purpose of supervising the construction and surveying of lateral roads in their respective counties. All funds allocated to the counties by the provisions of this Act (Articles 6675a-1 to 6675a-14; P. C. Article 807a) may be used by the counties in the payment of obligations, if any, issued and incurred in the construction or improvement of all roads, including State highways of such counties and districts therein; or the improvements of the roads comprising the county road system."

There can be no transfer of these funds into some other fund for the payment of the general expenses of the county. This is the holding of this Department in our Opinion No. O-937 and consistently followed in subsequent opinions of this administration. The commissioners' court has only such powers as are set forth and defined in the Constitution and statutes of this State. They may not expend for one purpose, tax money raised ostensibly for another purpose. See *Carroll v. Williams*, 202 S. W. 504; *Ault v. Hill County*, 116 S. W. 359; *Texas Jur.*, Vol. 11, p. 609-10-11; *Henderson v. Bock*, 262 S. W. 94.

Apparently, your question is posed for the purpose of securing additional funds to be expended by your commissioners' court for the general expenses of the county during the year 1941. In our Opinion No. O-2942, dated Dec. 11, 1940, we held that the counties have no power to issue time warrants and pledge the motor vehicle license fees in payment of said warrants. We further held in that opinion that license fees to be collected in the future cannot be considered as current funds from which you pay the various county obligations. The license fees must be expended in the manner set out in Article 6675a-10, Vernon's Revised Civil Statutes, and in no other manner.

We are enclosing copies of our Opinions Nos. 2942 and O-3171, upon this subject. In our opinion revenue license

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fees collected during March and April of 1942 are not current funds within the meaning of Article 2368a, Vernon's Revised Civil Statutes, for the year 1941.

Yours very truly

APPROVED JULY 23, 1941

ATTORNEY GENERAL OF TEXAS

/s/ Grover Sellers

By

FIRST ASSISTANT
ATTORNEY GENERAL

/s/ Morris Hodges
Assistant

MH:N

APPROVED OPINION COMMITTEE BY BWB CHAIRMAN

